

# 1st STOP CHECKLIST:

## ANTIQUÉ SHOP/SECONDHAND STORE/CONSIGNMENT

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### Checklist

- Dealers in secondhand goods must comply with the **Ohio Revised Code (ORC) Section 4737**. <http://codes.ohio.gov/orc/4737>
- If you will accept items on consignment, it is highly suggested you talk with an attorney to develop a consignment contract that will protect your business and complies with Ohio laws. Information can also be found in **ORC Section 1339**. [www.codes.ohio.gov/orc](http://www.codes.ohio.gov/orc)
- The ORC can be found in your local library or on-line at <http://codes.ohio.gov/orc>.
- You must have a **VENDOR'S LICENSE**, collect sales tax, file tax returns, and keep records of transactions. For more information, contact **YOUR COUNTY AUDITOR** or the **OHIO DEPARTMENT OF TAXATION** can be reached at (888) 405-4039 for Business Taxpayer Assistance; (800) 282-1782 for the Forms Request Line; or (888) 405-4089 for Tax Registration. Information is also on-line at <http://tax.ohio.gov>.
- If you will buy or sell **jewelry**, you may need a precious metal dealer's license. Contact the **Ohio Department of Commerce's Division of Financial Institutions** at (614) **728-8400** for more information. Online at <http://www.com.ohio.gov/fiin/>
- If you will sell furniture, bedding, upholstered or stuffed items, contact the Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section for licensing information. They can be reached at (614) 644-2223 or online at <http://www.com.ohio.gov/dico/>
- Auctions** must be done by a licensed auctioneer. For more information, contact the **Ohio Department of Commerce's Division of Licensing** at (614) **466-4100 or 466-4130**; or online at [www.com.ohio.gov/real](http://www.com.ohio.gov/real) .
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**THIS CHECKLIST IS ABOUT STATE REQUIREMENTS. \*REMEMBER TO CHECK LOCAL GOVERNMENT AGENCIES\***

*\*The information contained in this site is for general guidance on matters of interest only and reflects solely the information about the requirements of the State of Ohio. Note, there may be additional local and federal requirements. Accordingly, the information on this site is provided with the understanding that ODSA is not herein engaged in rendering legal, accounting, tax, or other professional advice and services. Before making any decision or taking any action, consult a professional. For more help, contact your local **Small Business Development Center (SBDC)** at [www.ohiosbdc.ohio.gov](http://www.ohiosbdc.ohio.gov) Also, remember to check local government agencies. This checklist is about state requirements. Funded in part through a grant with the U.S. Small Business Administration.*